

THE BALANCE SHEET

COMPARISON OF STATE AID AND
STATE TAX REVENUES COLLECTED
FISCAL 2018



DEPARTMENT OF LEGISLATIVE SERVICES 2020

The Balance Sheet

**Comparison of State Aid and
State Tax Revenues Collected**

Fiscal 2018

**Department of Legislative Services
Office of Policy Analysis
Annapolis, Maryland**

December 2020

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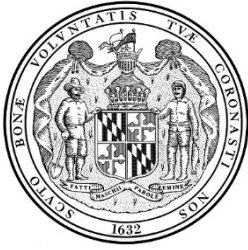
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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Victoria L. Gruber
Executive Director

Ryan Bishop
Director

December 2020

The Honorable Bill Ferguson, President of the Senate
The Honorable Adrienne A. Jones, Speaker of the House of Delegates
Members of the Maryland General Assembly

Ladies and Gentlemen:

Local governments in Maryland currently depend on State aid to help support vital public services such as education, transportation, public safety, and local health initiatives. State aid accounts for approximately 27% of total county revenues and 7% of total municipal revenues. Additionally, State aid to local governments continues to be one of the largest components of the State budget, accounting for 38% of general fund expenditures and 26% of all State-funded expenditures.

Each year, the Department of Legislative Services (DLS) prepares a *Balance Sheet* that features the distribution of State aid payments to local governments and the allocation of certain State tax revenues on a county-by-county basis. In this analysis, State aid has been aggregated for the county irrespective as to whether the State aid is provided to the county government, a municipal government, special taxing district, or a local entity, such as a board of education, library board, or community college board.

This report includes tables showing by county the State financial assistance received for each dollar of State revenue generated. It also features a 10-year summary of county-by-county State financial assistance received for each dollar of State revenue collected. The report also includes information on the allocation of State revenues and per capita comparisons of State revenue allocations and State aid.

The report was prepared by Michael Sanelli and reviewed by Hiram Burch and David Romans; the manuscript was prepared by Kamar Merritt. We trust that the report will be useful to you and to other persons interested in matters relating to State aid.

Sincerely,

Handwritten signature of Victoria L. Gruber in black ink.

Victoria L. Gruber
Executive Director

Handwritten signature of Ryan Bishop in blue ink.

Ryan Bishop
Director

VLG:RB/km

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Executive Summary

The Balance Sheet provides a comparison of State revenues collected to State financial assistance received for each county. State financial assistance includes direct payments by the State to a local government as well as payments made by the State on behalf of a local government, such as teachers' retirement payments. State revenue collections represent most general fund tax revenues, certain special fund tax revenues, and lottery receipts allocated to counties, primarily by point of collection.

The Balance Sheet is not an analysis of the fairness of State aid distributions to local governments. Counties in which taxpayers contribute relatively more State revenues should not necessarily receive more State aid. In fact, several State aid formulas distribute aid inversely to local property and income wealth, whereby local governments with greater capacity to raise revenues from local sources receive less State aid. Such aid programs accounted for about 70% of the State aid to local governments included in this *Balance Sheet*.

It is also important to note that State residents are subject to the same State tax rates regardless of the locality in which they reside. Jurisdictions that generate more State tax revenues per capita typically have a greater proportion of residents with higher incomes or have a larger overall tax base.

In fiscal 2018, State revenue collections allocated in *The Balance Sheet* totaled \$18.9 billion, while State aid payments to local governments totaled \$7.3 billion. The individual income tax accounted for 50.4% of

the State revenues allocated in the report, while the sales tax accounted for 25.1% of revenues.

On average, local governments received \$0.39 in State aid (direct aid and retirement payments for each \$1.00 in taxes paid by county residents and businesses). This illustrates that local governments received 39% of the State revenues that were allocated on a county-by-county basis in the report. The remaining revenues funded State programs such as higher education, medical assistance, health, social services, corrections, and the Judiciary.

The share of State revenues provided to local governments has fluctuated since 2009, ranging from a low of 39% in fiscal 2018 to a high of 47% in fiscal 2010. During the 10-year period ending in fiscal 2018, the "balance sheet index" as a percent of the statewide average increased in 5 jurisdictions, decreased in 8 jurisdictions, and remained relatively constant in 11 jurisdictions.

The ratios for 12 counties in fiscal 2018 matched or exceeded the statewide weighted average. State aid to revenue allocation ratios for Anne Arundel, Baltimore, Calvert, Carroll, Frederick, Harford, Howard, Kent, Montgomery, Queen Anne's, Talbot, and Worcester counties were below the statewide average. In terms of total State aid received as measured on a per capita basis, Anne Arundel, Kent, Montgomery, Talbot, and Worcester counties received the least amount of aid, whereas Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties received the most.

Chapter 1. Balance Sheet Index

Introduction

The Balance Sheet compares on a county-by-county basis State aid to State revenue collections as allocated among the counties. In fiscal 2018, State revenue collections allocated in *The Balance Sheet* totaled \$18.9 billion, while State aid payments to local governments totaled \$7.3 billion. This illustrates that local governments received approximately 39% of the State revenues that were allocated on a county-by-county basis in the report. The remaining revenues funded State programs. The share of State revenues provided to local governments has fluctuated over the last 10 years, ranging from a low of 39% in fiscal 2018 to a high of 47% in fiscal 2010. **Exhibit 1.1** summarizes the county-by-county tax revenues and State aid allocations for fiscal 2018.

Explanation of Ratios

The Balance Sheet utilizes two aid-to-revenue ratios as shown in **Exhibit 1.2**. The first is the ratio of direct State aid to total State revenues generated from a county. For example, a ratio of 0.65 for Allegany County in 2018 indicates that for every dollar of State tax revenues allocated to Allegany County, the county received \$0.65 in direct State aid. The amount of direct grants received for each \$1.00 of taxes paid in fiscal 2018 ranged from \$0.11 in Talbot County to \$1.19 in Somerset County. Statewide, the weighted average for this measure was \$0.34, and the simple average (county mean) was \$0.44. The amount for Baltimore City includes State assumed functions.

The second ratio compares direct State aid and retirement payments to total State revenue allocations. Retirement payments include State paid retirement costs for public school teachers, librarians, and community college faculty that the State makes on behalf of the local government. Again, using Allegany County as the example, in fiscal 2018, the county received \$0.71 in State assistance for every \$1.00 of State tax revenues allocated to the county. On this measure, State assistance received for each \$1.00 of taxes paid in fiscal 2018 varied from \$0.13 for Talbot County to \$1.28 for Somerset County. Statewide, the weighted average was \$0.39, and the simple average was \$0.49.

Dividing each county's aid to revenue ratios by the statewide weighted averages indexes the county aid to revenue ratios to the statewide average. In fiscal 2018, for example, Allegany County's direct aid index was 1.89, indicating that Allegany County's ratio was 89% above the statewide average. Including retirement payments lowers Allegany County's ratio to 1.83, or 83%, above the statewide average. **Exhibit 1.3** shows each county's index value. Indexing county aid to revenue ratios by the statewide average enables comparison of the current *Balance Sheet* to previous years.

For purposes of comparing how the allocation of State aid in relation to State revenues has changed over time, the index for each county is provided over a 10-year period. **Exhibits 1.4** and **1.5** show the ratios to taxes paid for direct State aid and total State aid, including retirement payments. **Exhibits 1.6** and **1.7** show the index values for these ratios.

In addition to weighted and simple averages, Exhibits 1.2 and 1.3 show the standard deviation. Standard deviation measures how widely dispersed values are in a data set. The closer data points are to the average, the smaller the standard deviation; however, as data points become more spread out over the data set, the standard deviation increases. For example, the standard deviations for both measurements in Exhibit 1.2 are relatively small at 0.27 for direct aid and 0.29 for direct aid and retirement payments. The standard deviation is useful in showing how the variation in the “balance sheet index” has changed over time. The variation among the counties has remained relatively stable over the 10-year period.

Findings

On average, local governments received \$0.34 in direct State aid for each \$1.00 in taxes paid by county residents and businesses. The ratios for 12 counties exceeded this statewide weighted average. State aid to revenue allocation ratios for 4 of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average. Moreover, the simple average, or county mean, of \$0.44, calculated by summing the county ratios and dividing by 24, is higher than the statewide weighted average.

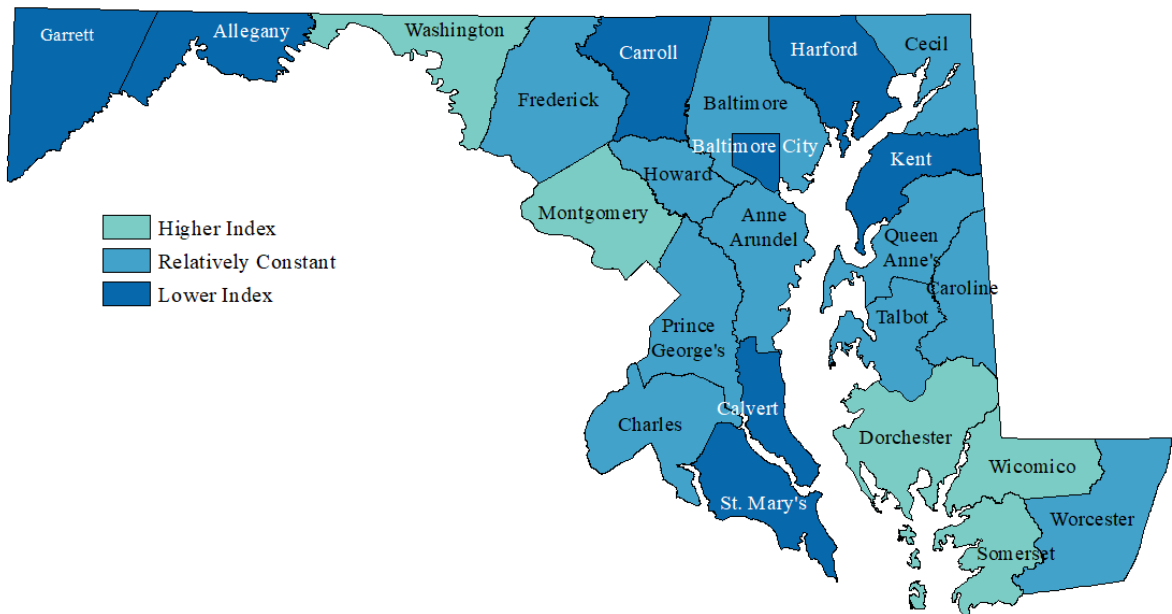
Likewise, on average, local governments received \$0.39 in total State aid (direct aid and retirement payments) for each \$1.00 in taxes paid. The ratios for 12 counties exceeded the statewide average. As with the direct State aid ratio, State assistance to revenue allocation ratios for four of Maryland’s largest jurisdictions (Anne Arundel, Baltimore, Howard, and Montgomery counties) were considerably below the statewide average.

In terms of total State aid received for each \$1.00 in taxes paid, Kent, Montgomery, Talbot, and Worcester counties had the lowest ratios in fiscal 2018 (received the least amount of State aid in relation to the collection of allocated State tax revenues), while Baltimore City and Caroline and Somerset counties had the highest ratios (received the greatest amount of State aid in relation to the collection of allocated State tax revenues).

During this 10-year period, the “balance sheet index” increased in 5 counties and decreased in 7 counties and Baltimore City, as illustrated in the following map. For the remaining 11 counties, the index value in the most recent years is similar to the value in the earlier years, but for several counties, there were upward and downward trends for the intervening years. The fluctuation in the “balance sheet index” is primarily due to the relative change in local wealth among the counties. In the last 10 years, both Garrett County and Baltimore City experienced the highest growth in their local per pupil wealth measure, which is one of the key factors in the allocation of State education aid. Due to the above average growth in local wealth, both counties have become less

reliant on State aid as a local funding source. In contrast, Dorchester, Montgomery, Somerset, Washington, and Wicomico counties have experienced the lowest growth in their local per pupil wealth measure.

Change in “Balance Sheet Index” During 10-year Period



Another approach to measure the allocation of State revenues and State assistance is to compare each county's amount with its share of the State's population. As shown in **Exhibit 1.8**, Montgomery County is the most populous county in Maryland and generates the greatest share of State tax revenues; however, it ranks third in the amount of State aid that it receives. Prince George's County, the second most populous jurisdiction, receives the largest percentage of State aid, followed by Baltimore City, the fourth most populous jurisdiction.

As shown in **Exhibit 1.9**, the five counties that generated the most State tax revenues in fiscal 2018 as measured on a per capita basis include Anne Arundel, Howard, Montgomery, Talbot, and Worcester. The counties that generated the least per capita State tax revenues include Allegany, Caroline, Cecil, Dorchester, and Somerset. It is important to note that State residents are subject to the same State tax rates regardless of the locality in which they reside. Jurisdictions that generate more State tax revenue per capita typically have a greater proportion of residents with higher incomes or a larger overall tax base.

Jurisdictions that received the greatest amount of State aid in fiscal 2018 as measured on a per capita basis include Baltimore City and Caroline, Dorchester, Somerset, and Wicomico counties. Jurisdictions receiving the least amount of State aid per capita include Anne Arundel,

Kent, Montgomery, Talbot, and Worcester counties. As stated earlier, counties in which taxpayers contribute relatively more State revenues should not necessarily receive more State aid. In fact, several State aid formulas distribute aid inversely to local property and income wealth, whereby jurisdictions with greater capacity to raise revenues from local sources receive less State aid. Such aid programs accounted for about 70% of State aid to local governments included in this *Balance Sheet*.

Exhibit 1.1
Allocation of State Revenues and State Aid
Fiscal 2018

County	Allocation of Total Tax Revenues	Direct State Grants	Direct Grants and Payments-on-behalf
Allegany	\$157,350,210	\$102,435,842	\$111,308,067
Anne Arundel	2,083,744,228	433,123,373	501,599,188
Baltimore City	1,418,595,772	1,176,250,329	1,243,394,237
Baltimore	2,722,781,805	730,857,260	826,084,893
Calvert	269,974,478	89,300,540	103,182,299
Caroline	63,022,154	60,821,309	65,532,802
Carroll	539,002,708	145,712,468	166,444,418
Cecil	209,700,615	121,916,483	135,573,359
Charles	462,896,315	185,875,774	209,067,095
Dorchester	68,221,701	48,055,034	52,053,079
Frederick	801,634,683	258,845,812	292,866,697
Garrett	72,002,315	29,350,384	32,949,473
Harford	739,777,522	227,564,264	257,399,576
Howard	1,246,995,722	273,842,600	334,000,474
Kent	62,039,303	11,202,081	13,002,444
Montgomery	4,114,523,974	764,846,526	932,524,408
Prince George's	2,300,020,210	1,241,915,664	1,359,231,496
Queen Anne's	159,283,212	38,558,898	44,963,669
St. Mary's	314,943,666	111,521,856	125,290,868
Somerset	33,379,284	39,827,956	42,599,607
Talbot	165,784,024	17,422,582	21,169,449
Washington	384,278,341	191,088,452	209,427,368
Wicomico	239,532,911	164,347,517	177,159,753
Worcester	231,781,727	27,960,639	35,205,345
Total	\$18,861,266,878	\$6,492,643,643	\$7,292,030,064

Source: Department of Legislative Services

Exhibit 1.2
State Financial Assistance Received for Each \$1.00 of Taxes Paid
Fiscal 2018

County	Direct State Grants	Direct Grants and Payments-on-behalf
Allegany	0.65	0.71
Anne Arundel	0.21	0.24
Baltimore City	0.83	0.88
Baltimore	0.27	0.30
Calvert	0.33	0.38
Caroline	0.97	1.04
Carroll	0.27	0.31
Cecil	0.58	0.65
Charles	0.40	0.45
Dorchester	0.70	0.76
Frederick	0.32	0.37
Garrett	0.41	0.46
Harford	0.31	0.35
Howard	0.22	0.27
Kent	0.18	0.21
Montgomery	0.19	0.23
Prince George's	0.54	0.59
Queen Anne's	0.24	0.28
St. Mary's	0.35	0.40
Somerset	1.19	1.28
Talbot	0.11	0.13
Washington	0.50	0.54
Wicomico	0.69	0.74
Worcester	0.12	0.15
Total (Weighted Avg.)	0.34	0.39
County Mean (Simple Avg.)	0.44	0.49
Standard Deviation	0.27	0.29

Source: Department of Legislative Services

Exhibit 1.3
State Financial Assistance Received as Indexed to the Statewide Average
Fiscal 2018

County	Direct State Grants	Direct Grants and Payments-on-behalf
Allegany	1.89	1.83
Anne Arundel	0.60	0.62
Baltimore City	2.41	2.27
Baltimore	0.78	0.78
Calvert	0.96	0.99
Caroline	2.80	2.69
Carroll	0.79	0.80
Cecil	1.69	1.67
Charles	1.17	1.17
Dorchester	2.05	1.97
Frederick	0.94	0.94
Garrett	1.18	1.18
Harford	0.89	0.90
Howard	0.64	0.69
Kent	0.52	0.54
Montgomery	0.54	0.59
Prince George's	1.57	1.53
Queen Anne's	0.70	0.73
St. Mary's	1.03	1.03
Somerset	3.47	3.30
Talbot	0.31	0.33
Washington	1.44	1.41
Wicomico	1.99	1.91
Worcester	0.35	0.39
Total (Weighted Avg.)	1.00	1.00
County Mean (Simple Avg.)	1.28	1.26
Standard Deviation	0.81	0.76

Source: Department of Legislative Services

Exhibit 1.4
State Financial Assistance Received for Each \$1.00 of Taxes Paid
Direct Aid
10-fiscal Year Summary

County	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Allegany	0.87	0.87	0.83	0.76	0.75	0.73	0.68	0.67	0.68	0.65
Anne Arundel	0.23	0.22	0.22	0.22	0.22	0.23	0.22	0.21	0.21	0.21
Baltimore City	1.06	1.04	1.03	1.01	0.96	0.96	0.92	0.89	0.84	0.83
Baltimore	0.29	0.29	0.28	0.27	0.27	0.27	0.27	0.27	0.28	0.27
Calvert	0.47	0.47	0.46	0.42	0.40	0.38	0.37	0.35	0.35	0.33
Caroline	1.13	1.09	1.07	1.04	1.02	1.02	1.00	1.00	1.00	0.97
Carroll	0.40	0.40	0.39	0.37	0.35	0.33	0.31	0.29	0.29	0.27
Cecil	0.70	0.69	0.72	0.67	0.65	0.62	0.60	0.58	0.61	0.58
Charles	0.49	0.47	0.45	0.45	0.43	0.43	0.41	0.40	0.42	0.40
Dorchester	0.72	0.70	0.60	0.68	0.66	0.67	0.68	0.70	0.71	0.70
Frederick	0.42	0.41	0.40	0.39	0.38	0.38	0.36	0.34	0.33	0.32
Garrett	0.58	0.58	0.57	0.51	0.48	0.45	0.43	0.43	0.43	0.41
Harford	0.44	0.43	0.42	0.39	0.37	0.36	0.34	0.33	0.32	0.31
Howard	0.26	0.26	0.26	0.25	0.24	0.24	0.23	0.23	0.23	0.22
Kent	0.26	0.27	0.25	0.24	0.24	0.25	0.21	0.18	0.20	0.18
Montgomery	0.17	0.19	0.19	0.19	0.19	0.20	0.19	0.19	0.18	0.19
Prince George's	0.60	0.58	0.54	0.52	0.52	0.53	0.53	0.55	0.55	0.54
Queen Anne's	0.32	0.31	0.30	0.30	0.30	0.29	0.27	0.26	0.26	0.24
St. Mary's	0.47	0.44	0.43	0.40	0.39	0.38	0.37	0.34	0.36	0.35
Somerset	1.12	1.18	1.24	1.17	1.11	1.23	1.22	1.17	1.19	1.19
Talbot	0.11	0.11	0.12	0.10	0.11	0.11	0.12	0.12	0.12	0.11
Washington	0.52	0.53	0.53	0.54	0.52	0.54	0.52	0.50	0.50	0.50
Wicomico	0.61	0.64	0.67	0.65	0.65	0.68	0.66	0.66	0.69	0.69
Worcester	0.12	0.13	0.13	0.13	0.13	0.13	0.12	0.12	0.12	0.12
Total (Weighted Avg.)	0.41	0.40	0.39	0.38	0.37	0.37	0.36	0.36	0.35	0.34
County Mean (Simple Avg.)	0.52	0.51	0.50	0.49	0.47	0.47	0.46	0.45	0.45	0.44

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations. See Chapter 4 on comparability.

Source: Department of Legislative Services

Exhibit 1.5
State Financial Assistance Received for Each \$1.00 of Taxes Paid
Direct Aid and Payments-on-behalf
10-fiscal Year Summary

County	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Allegany	0.93	0.95	0.92	0.84	0.83	0.80	0.75	0.74	0.74	0.71
Anne Arundel	0.27	0.27	0.27	0.27	0.26	0.27	0.25	0.25	0.25	0.24
Baltimore City	1.12	1.11	1.10	1.07	1.02	1.02	0.97	0.95	0.89	0.88
Baltimore	0.33	0.34	0.33	0.32	0.31	0.31	0.30	0.31	0.32	0.30
Calvert	0.54	0.56	0.54	0.50	0.47	0.45	0.43	0.41	0.41	0.38
Caroline	1.22	1.20	1.19	1.15	1.11	1.11	1.08	1.09	1.09	1.04
Carroll	0.45	0.46	0.45	0.43	0.40	0.38	0.35	0.34	0.34	0.31
Cecil	0.77	0.78	0.82	0.76	0.73	0.69	0.68	0.65	0.69	0.65
Charles	0.54	0.54	0.52	0.52	0.49	0.48	0.46	0.45	0.47	0.45
Dorchester	0.78	0.78	0.68	0.76	0.73	0.73	0.74	0.76	0.77	0.76
Frederick	0.47	0.48	0.47	0.46	0.44	0.43	0.41	0.39	0.38	0.37
Garrett	0.64	0.66	0.65	0.59	0.55	0.51	0.48	0.48	0.48	0.46
Harford	0.50	0.50	0.49	0.45	0.42	0.41	0.39	0.37	0.37	0.35
Howard	0.32	0.33	0.33	0.32	0.30	0.30	0.28	0.28	0.28	0.27
Kent	0.31	0.33	0.31	0.29	0.28	0.29	0.25	0.21	0.24	0.21
Montgomery	0.22	0.25	0.25	0.25	0.24	0.24	0.23	0.23	0.23	0.23
Prince George's	0.66	0.66	0.62	0.59	0.58	0.58	0.58	0.60	0.61	0.59
Queen Anne's	0.37	0.37	0.36	0.36	0.35	0.34	0.32	0.31	0.30	0.28
St. Mary's	0.52	0.50	0.50	0.46	0.45	0.43	0.42	0.39	0.41	0.40
Somerset	1.20	1.29	1.37	1.29	1.21	1.32	1.31	1.26	1.29	1.28
Talbot	0.13	0.13	0.15	0.13	0.13	0.14	0.14	0.14	0.15	0.13
Washington	0.57	0.59	0.60	0.60	0.58	0.59	0.57	0.56	0.56	0.54
Wicomico	0.66	0.71	0.75	0.73	0.71	0.73	0.72	0.72	0.75	0.74
Worcester	0.16	0.17	0.17	0.17	0.16	0.17	0.16	0.16	0.16	0.15
Total (Weighted Avg.)	0.45	0.47	0.46	0.44	0.42	0.42	0.41	0.40	0.40	0.39
County Mean (Simple Avg.)	0.57	0.58	0.58	0.55	0.53	0.53	0.51	0.50	0.51	0.49

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations. See Chapter 4 on comparability.

Source: Department of Legislative Services

Exhibit 1.6
State Financial Assistance Received as Indexed to the Statewide Average
Direct Aid
10-fiscal Year Summary

County	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Allegany	2.14	2.15	2.13	2.01	2.02	1.96	1.89	1.89	1.92	1.89
Anne Arundel	0.57	0.56	0.57	0.58	0.60	0.61	0.60	0.60	0.61	0.60
Baltimore City	2.61	2.58	2.62	2.66	2.60	2.57	2.55	2.51	2.38	2.41
Baltimore	0.72	0.72	0.72	0.73	0.72	0.73	0.74	0.77	0.78	0.78
Calvert	1.17	1.17	1.16	1.10	1.08	1.03	1.03	0.97	0.99	0.96
Caroline	2.79	2.70	2.72	2.75	2.76	2.74	2.77	2.82	2.85	2.80
Carroll	0.99	0.99	0.98	0.97	0.94	0.89	0.85	0.82	0.83	0.79
Cecil	1.73	1.70	1.84	1.77	1.75	1.66	1.68	1.64	1.73	1.69
Charles	1.21	1.16	1.14	1.18	1.16	1.14	1.13	1.13	1.18	1.17
Dorchester	1.77	1.73	1.54	1.80	1.80	1.80	1.89	1.97	2.00	2.05
Frederick	1.03	1.02	1.01	1.04	1.03	1.02	1.00	0.96	0.94	0.94
Garrett	1.43	1.44	1.45	1.36	1.30	1.20	1.18	1.20	1.21	1.18
Harford	1.09	1.07	1.07	1.04	1.00	0.96	0.93	0.92	0.91	0.89
Howard	0.65	0.64	0.67	0.67	0.66	0.65	0.63	0.64	0.65	0.64
Kent	0.65	0.68	0.64	0.63	0.65	0.67	0.59	0.52	0.57	0.52
Montgomery	0.43	0.47	0.49	0.51	0.52	0.53	0.53	0.53	0.52	0.54
Prince George's	1.48	1.44	1.39	1.36	1.41	1.42	1.48	1.53	1.56	1.57
Queen Anne's	0.79	0.77	0.76	0.80	0.80	0.77	0.76	0.74	0.72	0.70
St. Mary's	1.15	1.09	1.11	1.05	1.06	1.02	1.03	0.96	1.02	1.03
Somerset	2.75	2.91	3.16	3.10	3.02	3.29	3.38	3.30	3.38	3.47
Talbot	0.26	0.26	0.30	0.27	0.29	0.29	0.32	0.33	0.34	0.31
Washington	1.29	1.31	1.35	1.42	1.41	1.43	1.44	1.42	1.43	1.44
Wicomico	1.50	1.58	1.70	1.72	1.75	1.81	1.84	1.87	1.97	1.99
Worcester	0.30	0.32	0.33	0.34	0.34	0.35	0.34	0.35	0.35	0.35
Total (Weighted Avg.)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Mean (Simple Avg.)	1.27	1.27	1.29	1.29	1.28	1.27	1.27	1.27	1.28	1.28

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations. See Chapter 4 on comparability.

Source: Department of Legislative Services

Exhibit 1.7
State Financial Assistance Received as Indexed to the Statewide Average
Direct Aid and Payments-on-behalf
10-fiscal Year Summary

County	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Allegany	2.05	2.04	2.02	1.92	1.96	1.91	1.84	1.83	1.86	1.83
Anne Arundel	0.59	0.59	0.60	0.61	0.63	0.63	0.62	0.62	0.63	0.62
Baltimore City	2.46	2.39	2.42	2.46	2.42	2.41	2.39	2.35	2.23	2.27
Baltimore	0.73	0.73	0.72	0.73	0.73	0.74	0.75	0.77	0.79	0.78
Calvert	1.19	1.20	1.19	1.14	1.13	1.08	1.07	1.01	1.03	0.99
Caroline	2.69	2.59	2.60	2.63	2.64	2.63	2.66	2.71	2.72	2.69
Carroll	1.00	1.00	1.00	0.98	0.96	0.91	0.87	0.84	0.85	0.80
Cecil	1.71	1.68	1.80	1.74	1.74	1.65	1.67	1.63	1.71	1.67
Charles	1.20	1.16	1.14	1.18	1.16	1.15	1.13	1.13	1.18	1.17
Dorchester	1.72	1.68	1.49	1.73	1.73	1.74	1.83	1.90	1.93	1.97
Frederick	1.03	1.03	1.02	1.05	1.03	1.02	1.01	0.97	0.95	0.94
Garrett	1.42	1.42	1.42	1.35	1.30	1.21	1.18	1.19	1.20	1.18
Harford	1.10	1.07	1.07	1.04	1.00	0.97	0.95	0.93	0.92	0.90
Howard	0.70	0.70	0.73	0.73	0.72	0.71	0.69	0.70	0.71	0.69
Kent	0.67	0.71	0.67	0.66	0.67	0.68	0.62	0.54	0.59	0.54
Montgomery	0.49	0.53	0.55	0.57	0.57	0.57	0.57	0.58	0.57	0.59
Prince George's	1.45	1.41	1.36	1.34	1.38	1.38	1.43	1.49	1.52	1.53
Queen Anne's	0.80	0.79	0.78	0.82	0.83	0.80	0.78	0.76	0.76	0.73
St. Mary's	1.14	1.08	1.09	1.05	1.06	1.03	1.03	0.97	1.02	1.03
Somerset	2.64	2.77	3.00	2.94	2.88	3.14	3.21	3.15	3.22	3.30
Talbot	0.29	0.29	0.33	0.31	0.32	0.32	0.35	0.35	0.36	0.33
Washington	1.26	1.27	1.31	1.37	1.38	1.40	1.41	1.39	1.40	1.41
Wicomico	1.46	1.52	1.64	1.66	1.68	1.74	1.77	1.80	1.88	1.91
Worcester	0.34	0.37	0.38	0.39	0.39	0.40	0.38	0.39	0.39	0.39
Total (Weighted Avg.)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Mean (Simple Avg.)	1.26	1.25	1.26	1.27	1.26	1.26	1.26	1.25	1.27	1.26

Note: Amounts have been adjusted to reflect changes in State aid classifications and computations. See Chapter 4 on comparability.

Source: Department of Legislative Services

Exhibit 1.8
Comparison of State Tax Revenues and State Aid – Fiscal 2018

County	<u>Share of Population</u>			<u>Share of State Tax Revenues</u>			<u>Share of State Grants</u>		
	Population	Percent of Total	Ranking	Total Revenues	Percent of Total	Ranking	Total Grants	Percent of Total	Ranking
Allegany	71,352	1.2%	16	\$157,350,210	0.8%	19	\$111,308,067	1.5%	15
Anne Arundel	571,339	9.5%	5	2,083,744,228	11.0%	4	501,599,188	6.9%	5
Baltimore City	610,481	10.1%	4	1,418,595,772	7.5%	5	1,243,394,237	17.1%	2
Baltimore	828,645	13.8%	3	2,722,781,805	14.4%	2	826,084,893	11.3%	4
Calvert	91,435	1.5%	15	269,974,478	1.4%	13	103,182,299	1.4%	16
Caroline	33,096	0.5%	20	63,022,154	0.3%	22	65,532,802	0.9%	17
Carroll	167,547	2.8%	9	539,002,708	2.9%	9	166,444,418	2.3%	12
Cecil	102,394	1.7%	13	209,700,615	1.1%	16	135,573,359	1.9%	13
Charles	159,450	2.6%	10	462,896,315	2.5%	10	209,067,095	2.9%	10
Dorchester	32,105	0.5%	21	68,221,701	0.4%	21	52,053,079	0.7%	18
Frederick	250,622	4.2%	8	801,634,683	4.3%	7	292,866,697	4.0%	7
Garrett	29,242	0.5%	22	72,002,315	0.4%	20	32,949,473	0.5%	22
Harford	251,858	4.2%	7	739,777,522	3.9%	8	257,399,576	3.5%	8
Howard	319,251	5.3%	6	1,246,995,722	6.6%	6	334,000,474	4.6%	6
Kent	19,442	0.3%	24	62,039,303	0.3%	23	13,002,444	0.2%	24
Montgomery	1,046,822	17.4%	1	4,114,523,974	21.8%	1	932,524,408	12.8%	3
Prince George's	909,705	15.1%	2	2,300,020,210	12.2%	3	1,359,231,496	18.6%	1
Queen Anne's	49,586	0.8%	18	159,283,212	0.8%	18	44,963,669	0.6%	19
St. Mary's	112,487	1.9%	12	314,943,666	1.7%	12	125,290,868	1.7%	14
Somerset	25,896	0.4%	23	33,379,284	0.2%	24	42,599,607	0.6%	20
Talbot	37,033	0.6%	19	165,784,024	0.9%	17	21,169,449	0.3%	23
Washington	150,169	2.5%	11	384,278,341	2.0%	11	209,427,368	2.9%	9
Wicomico	102,252	1.7%	14	239,532,911	1.3%	14	177,159,753	2.4%	11
Worcester	51,659	0.9%	17	231,781,727	1.2%	15	35,205,345	0.5%	21
Total	6,023,868	100.0%		\$18,861,266,878	100.0%		\$7,292,030,064	100.0%	

Source: Department of Legislative Services

Exhibit 1.9
Per Capita Allocation of State Tax Revenues and State Aid – Fiscal 2018

County	Population	<u>Allocation of State Tax Revenues</u>			<u>State Grants to Local Governments</u>		
		Total Revenues	Per Capita Amount	Ranking	Total Grants	Per Capita Amount	Ranking
Allegany	71,352	\$157,350,210	\$2,205	20	\$111,308,067	\$1,560	6
Anne Arundel	571,339	2,083,744,228	3,647	5	501,599,188	878	21
Baltimore City	610,481	1,418,595,772	2,324	19	1,243,394,237	2,037	1
Baltimore	828,645	2,722,781,805	3,286	6	826,084,893	997	17
Calvert	91,435	269,974,478	2,953	11	103,182,299	1,128	12
Caroline	33,096	63,022,154	1,904	23	65,532,802	1,980	2
Carroll	167,547	539,002,708	3,217	7	166,444,418	993	18
Cecil	102,394	209,700,615	2,048	22	135,573,359	1,324	9
Charles	159,450	462,896,315	2,903	13	209,067,095	1,311	10
Dorchester	32,105	68,221,701	2,125	21	52,053,079	1,621	5
Frederick	250,622	801,634,683	3,199	9	292,866,697	1,169	11
Garrett	29,242	72,002,315	2,462	17	32,949,473	1,127	13
Harford	251,858	739,777,522	2,937	12	257,399,576	1,022	16
Howard	319,251	1,246,995,722	3,906	4	334,000,474	1,046	15
Kent	19,442	62,039,303	3,191	10	13,002,444	669	23
Montgomery	1,046,822	4,114,523,974	3,930	3	932,524,408	891	20
Prince George's	909,705	2,300,020,210	2,528	16	1,359,231,496	1,494	7
Queen Anne's	49,586	159,283,212	3,212	8	44,963,669	907	19
St. Mary's	112,487	314,943,666	2,800	14	125,290,868	1,114	14
Somerset	25,896	33,379,284	1,289	24	42,599,607	1,645	4
Talbot	37,033	165,784,024	4,477	2	21,169,449	572	24
Washington	150,169	384,278,341	2,559	15	209,427,368	1,395	8
Wicomico	102,252	239,532,911	2,343	18	177,159,753	1,733	3
Worcester	51,659	231,781,727	4,487	1	35,205,345	681	22
Total	6,023,868	\$18,861,266,878	\$3,131		\$7,292,030,064	\$1,211	

Source: Department of Legislative Services

Chapter 2. State Aid to Local Governments

Introduction

State aid is a major revenue source for local governments in Maryland, totaling \$7.6 billion in fiscal 2018. This funding includes direct aid to county and municipal governments, local school systems, libraries, community colleges, and local health departments; payments made on behalf of local governments for the employer's share of retirement costs for public school teachers, librarians, and community college faculty; and State assumption of functions and responsibilities in Baltimore City that are typically performed by local governments.

State Aid Allocation

State financial assistance reported in *The Balance Sheet* for fiscal 2018 totals \$7.3 billion, representing \$6.3 billion in direct State grants, \$799.4 million in retirement payments, and \$175.4 million in assumed functions for Baltimore City. Direct State grants include funds for police protection, fire and rescue services, public schools, community colleges, libraries, and public health services. State retirement payments include teachers' retirement costs for certain board of education, community college, and library employees. Assumed functions include State appropriations for the Baltimore City Community College, the Baltimore City Pretrial Complex, and the Baltimore City Central Booking and Intake Facility.

The amounts shown for each county include State grants to the municipalities located within the county. Some State aid is excluded from the balance sheet analysis, including \$103.3 million that could not easily be allocated by county and \$219.9 million in transportation grants that are funded with revenues that cannot be allocated by county. These transportation grant programs account for 2.9% of total State aid to local governments in fiscal 2018. **Exhibit 2.1** shows those grant programs and the amount of State aid excluded from *The Balance Sheet* analysis. **Exhibit 2.2** compares total State aid in fiscal 2018 with the amount of State aid allocated to the counties in *The Balance Sheet* analysis. **Exhibit 2.3** shows the allocation of State aid by governmental entity.

Exhibit 2.1
State Aid Programs Excluded from *The Balance Sheet*
(\$ in Millions)

	<u>FY 2008</u>	<u>FY 2013</u>	<u>FY 2018</u>
Highway User Revenues	\$529.7	\$160.6	\$175.4
Elderly/Disabled Transportation	4.7	4.4	4.4
Para-transit Services	2.9	1.7	1.7
County Capital Grants	0.0	0.0	18.3
Municipal Capital Grants	0.0	0.0	20.1
Total	\$537.4	\$166.7	\$219.9
Percent of State Aid	8.2%	2.5%	2.9%

Source: Department of Legislative Services

Exhibit 2.2
Comparison of Total State Aid with the
Amount of State Aid Allocated in *The Balance Sheet*
Fiscal 2018

County	Total State Aid		State Aid in Balance Sheet		Percent of Total State Aid
	Amount	Per Capita	Amount	Per Capita	
Allegany	\$113,491,845	\$1,591	\$111,308,067	\$1,560	98.1%
Anne Arundel	507,518,613	888	501,599,188	878	98.8%
Baltimore City	1,389,924,865	2,277	1,243,394,237	2,037	89.5%
Baltimore	832,500,498	1,005	826,084,893	997	99.2%
Calvert	104,664,244	1,145	103,182,299	1,128	98.6%
Caroline	66,610,732	2,013	65,532,802	1,980	98.4%
Carroll	169,836,864	1,014	166,444,418	993	98.0%
Cecil	137,438,661	1,342	135,573,359	1,324	98.6%
Charles	211,068,520	1,324	209,067,095	1,311	99.1%
Dorchester	53,414,714	1,664	52,053,079	1,621	97.5%
Frederick	298,061,646	1,189	292,866,697	1,169	98.3%
Garrett	34,291,924	1,173	32,949,473	1,127	96.1%
Harford	260,957,847	1,036	257,399,576	1,022	98.6%
Howard	336,934,394	1,055	334,000,474	1,046	99.1%
Kent	13,625,267	701	13,002,444	669	95.4%
Montgomery	942,749,916	901	932,524,408	891	98.9%
Prince George's	1,370,041,032	1,506	1,359,231,496	1,494	99.2%
Queen Anne's	46,061,403	929	44,963,669	907	97.6%
St. Mary's	126,832,194	1,128	125,290,868	1,114	98.8%
Somerset	43,335,733	1,673	42,599,607	1,645	98.3%
Talbot	22,836,286	617	21,169,449	572	92.7%
Washington	212,618,778	1,416	209,427,368	1,395	98.5%
Wicomico	179,827,807	1,759	177,159,753	1,733	98.5%
Worcester	37,034,234	717	35,205,345	681	95.1%
Unallocated	103,254,931	17	0	0	
Total	\$7,614,932,948	\$1,264	\$7,292,030,064	\$1,211	95.8%

Source: Department of Legislative Services

Exhibit 2.3
Direct State Aid and Payments-on-behalf
Fiscal 2018

County	Education	Libraries	Community Colleges	Health	County/Municipal	Retirement Payments	Assumed Functions	Total
Allegany	\$81,282,584	\$787,337	\$6,272,017	\$1,407,995	\$12,685,909	\$8,872,225		\$111,308,067
Anne Arundel	356,071,704	2,251,975	31,627,222	4,170,821	39,001,651	68,475,815		501,599,188
Baltimore City	853,162,959	9,250,498	0	8,218,630	130,227,375	67,143,908	\$175,390,867	1,243,394,237
Baltimore	656,571,044	5,970,554	44,196,362	5,421,144	18,698,156	95,227,633		826,084,893
Calvert	81,763,070	449,770	2,715,551	602,595	3,769,554	13,881,759		103,182,299
Caroline	54,705,141	300,293	1,585,690	725,829	3,504,356	4,711,493		65,532,802
Carroll	132,130,103	994,586	8,723,943	1,667,149	2,196,687	20,731,950		166,444,418
Cecil	107,328,875	804,887	6,265,693	1,123,764	6,393,264	13,656,876		135,573,359
Charles	171,809,084	1,056,778	9,299,956	1,453,079	2,256,877	23,191,321		209,067,095
Dorchester	42,825,784	284,559	1,249,701	620,986	3,074,004	3,998,045		52,053,079
Frederick	240,649,009	1,444,564	11,187,568	2,033,245	3,531,426	34,020,885		292,866,697
Garrett	21,447,888	150,663	3,965,866	639,306	3,146,661	3,599,089		32,949,473
Harford	207,780,771	1,604,079	12,236,616	2,308,603	3,634,195	29,835,312		257,399,576
Howard	246,231,707	940,242	19,945,011	1,733,685	4,991,955	60,157,874		334,000,474
Kent	9,451,187	95,425	531,037	546,006	578,426	1,800,363		13,002,444
Montgomery	688,106,714	3,120,348	50,457,673	3,967,534	19,194,257	167,677,882		932,524,408
Prince George's	1,109,822,860	7,401,722	31,057,738	6,335,996	87,297,348	117,315,832		1,359,231,496
Queen Anne's	35,142,803	170,045	1,927,138	574,849	744,063	6,404,771		44,963,669
St. Mary's	105,339,271	719,221	3,124,709	1,064,771	1,273,884	13,769,012		125,290,868
Somerset	32,097,918	287,334	848,935	578,533	6,015,236	2,771,651		42,599,607
Talbot	13,696,039	112,536	1,826,694	485,995	1,301,318	3,746,867		21,169,449
Washington	174,802,869	1,293,955	9,492,723	1,797,019	3,701,886	18,338,916		209,427,368
Wicomico	145,268,781	1,051,205	5,172,522	1,307,152	11,547,857	12,812,236		177,159,753
Worcester	19,565,371	154,620	2,298,251	703,788	5,238,609	7,244,706		35,205,345
Total	\$5,587,053,536	\$40,697,196	\$266,008,616	\$49,488,474	\$374,004,954	\$799,386,421	\$175,390,867	\$7,292,030,064

Note: County/Municipal category excludes funding for transportation grants and Highway User Revenues. Assumed Functions includes State expenditures for the Baltimore City Pretrial Complex, the Central Booking and Intake Facility, and the Baltimore City Community College.

Source: Department of Legislative Services

Chapter 3. Allocation of State Revenues

Introduction

The Balance Sheet analysis accounts for a majority of State tax revenues. Major State tax revenues excluded from this analysis include motor vehicle fuel taxes, titling taxes, and corporate income taxes accruing to the Transportation Trust Fund. Point-of-collection data is currently unavailable for these revenue sources.

Revenue Allocation

The Balance Sheet allocates State tax revenues among local governments based on five methods: point of collection; county sales; population; utility revenues; and vehicle registration. As shown in **Exhibit 3.1**, most revenues (income, sales, property, transfer, and death taxes) are reported at the point of collection on a county-by-county basis. In the event that point-of-collection revenue data by county is not available, revenues are allocated by using county-by-county receipts, sales, or population. Revenues from the tax on gross receipts of utilities are allocated on the basis of revenues earned by utility companies in each county. Revenues from beer, wine, and liquor taxes and the State lottery are allocated on the basis of sales. The corporate income tax, tobacco tax, insurance tax, abandoned property revenues, corporate filing fees, horse racing tax, gaming revenues, revenues from electronic bingo and tip jars, and tax on the net earnings of financial institutions and savings banks are allocated on the basis of county population. The Medevac surcharge is allocated based on the number of vehicle registrations in each county. **Exhibit 3.2** shows the allocation of State revenues by county in fiscal 2018.

Exhibit 3.1
Allocation Basis for State Tax Revenues

Percent of Total Taxes Allocated

Point of Collection	<u>FY 2008</u>	<u>FY 2013</u>	<u>FY 2018</u>
Individual Income Tax	50.2%	47.7%	50.4%
Sales Tax	27.2%	26.5%	25.1%
Property Tax	4.7%	4.7%	4.3%
Transfer Tax	1.1%	0.9%	1.1%
Death Taxes	1.8%	1.6%	1.3%
<i>Subtotal</i>	85.0%	81.4%	82.2%
County Sales			
Net Lottery Receipts	3.6%	3.4%	2.8%
Liquor Tax	0.1%	0.1%	0.1%
Beer Tax	0.1%	0.1%	0.0%
Wine Tax	< 0.1%	< 0.1%	< 0.1%
<i>Subtotal</i>	3.8%	3.6%	3.0%
Utility Revenues			
Gross Receipts Tax	1.0%	0.8%	0.8%
Population			
Corporate Income Tax	4.0%	5.6%	4.7%
Tobacco Tax	2.7%	2.6%	2.0%
Insurance Tax	2.1%	2.0%	2.0%
Abandoned Property	0.5%	0.7%	0.7%
Corporate Filing Fees	0.5%	0.5%	0.5%
Gaming Revenues	0.0%	2.5%	3.6%
Electronic Bingo/Tip Jars	0.0%	0.1%	0.0%
Horse Racing Tax	< 0.1%	< 0.1%	< 0.1%
Net Earnings Tax	0.0%	0.0%	0.0%
<i>Subtotal</i>	9.9%	13.9%	13.6%
Vehicle Registration			
Medevac Surcharge	0.4%	0.3%	0.4%
Total Taxes Allocated	100.0%	100.0%	100.0%

Source: Department of Legislative Services

Exhibit 3.2
Allocation of State Revenues
Fiscal 2018

County	Individual Income Tax	Corporate Income Tax	Gross Receipts Tax	Net Earnings Tax	Sales Tax	Insurance Tax	Transfer Tax
Allegany	\$50,342,625	\$10,451,824	\$2,113,171	\$0	\$62,632,543	\$4,524,598	\$579,681
Anne Arundel	1,063,777,408	83,691,206	13,700,263	0	564,953,805	36,229,947	24,095,959
Baltimore City	552,053,027	89,424,827	16,923,913	0	429,317,636	38,712,033	13,525,292
Baltimore	1,320,840,010	121,382,051	20,833,187	0	727,880,397	52,546,324	22,679,712
Calvert	149,682,755	13,393,634	1,708,918	0	51,809,084	5,798,108	3,119,706
Caroline	26,362,826	4,847,987	913,247	0	14,568,552	2,098,695	615,439
Carroll	284,138,372	24,542,716	3,644,254	0	130,807,838	10,624,548	4,671,359
Cecil	88,657,853	14,998,936	2,622,793	0	50,041,279	6,493,044	3,125,789
Charles	214,581,302	23,356,646	2,969,731	0	126,335,970	10,111,099	6,425,073
Dorchester	25,620,875	4,702,823	1,014,200	0	19,605,005	2,035,853	618,034
Frederick	416,091,169	36,711,755	7,405,632	0	205,997,280	15,892,529	10,433,221
Garrett	25,658,787	4,283,443	838,363	0	24,679,710	1,854,304	1,175,018
Harford	386,333,493	36,892,808	5,582,579	0	174,393,008	15,970,907	8,054,752
Howard	763,465,218	46,764,708	7,544,741	0	240,687,089	20,244,455	15,790,942
Kent	23,413,948	2,847,914	507,221	0	20,806,531	1,232,863	636,846
Montgomery	2,551,144,194	153,341,179	24,306,447	0	695,783,484	66,381,440	43,471,104
Prince George's	934,492,379	133,255,928	20,178,607	0	687,701,575	57,686,529	36,611,522
Queen Anne's	85,671,646	7,263,485	1,075,884	0	34,205,998	3,144,365	2,111,127
St. Mary's	160,746,859	16,477,385	2,078,658	0	71,027,839	7,133,065	2,783,489
Somerset	11,772,759	3,793,313	491,292	0	4,561,712	1,642,126	317,291
Talbot	72,935,210	5,424,689	684,976	0	53,251,579	2,348,349	2,110,676
Washington	150,992,118	21,997,141	3,290,115	0	135,529,291	9,522,569	2,585,049
Wicomico	82,739,764	14,978,136	2,756,290	0	92,366,585	6,484,039	1,492,059
Worcester	66,261,626	7,567,143	2,220,090	0	109,099,682	3,275,818	4,370,517
Total	\$9,507,776,222	\$882,391,679	\$145,404,573	\$0	\$4,728,043,471	\$381,987,607	\$211,399,657

Exhibit 3.2 (Cont.)
Allocation of State Revenues
Fiscal 2018

County	Death Taxes	Liquor Tax	Beer Tax	Wine Tax	Tobacco Tax	Horse Racing Tax	Net Lottery Receipts
Allegany	\$2,039,680	\$194,496	\$144,996	\$43,670	\$4,417,648	\$33,068	\$3,412,117
Anne Arundel	14,574,742	1,998,366	942,765	958,600	35,373,568	264,784	50,942,542
Baltimore City	10,730,126	2,059,513	858,585	583,829	37,796,984	282,924	73,112,957
Baltimore	83,361,694	2,601,436	1,055,801	982,146	51,304,269	384,031	87,688,201
Calvert	1,217,772	295,444	156,054	105,126	5,661,056	42,375	8,039,310
Caroline	489,573	79,026	55,973	18,900	2,049,087	15,338	2,437,981
Carroll	7,666,829	448,418	271,409	193,593	10,373,412	77,649	11,734,400
Cecil	1,686,911	467,395	223,896	133,926	6,339,566	47,454	6,914,251
Charles	1,582,708	503,160	186,939	114,596	9,872,099	73,896	20,991,009
Dorchester	322,403	95,229	61,949	29,249	1,987,731	14,879	3,285,480
Frederick	4,070,212	714,784	386,159	274,917	15,516,872	116,149	13,250,580
Garrett	430,731	117,073	71,987	32,318	1,810,473	13,552	1,076,911
Harford	3,790,451	660,836	351,077	261,057	15,593,397	116,722	18,928,775
Howard	6,927,905	728,253	306,440	391,560	19,765,930	147,955	14,753,438
Kent	3,128,678	77,112	39,241	32,887	1,203,721	9,010	1,321,333
Montgomery	70,882,450	1,644,693	977,031	1,018,446	64,812,360	485,144	60,859,637
Prince George's	11,493,535	2,462,587	1,063,829	650,349	56,322,973	421,598	111,013,470
Queen Anne's	980,229	175,636	101,102	72,171	3,070,040	22,980	3,994,963
St. Mary's	1,056,583	359,377	180,831	85,662	6,964,458	52,132	13,046,218
Somerset	878,821	45,214	31,191	12,195	1,603,311	12,001	1,978,701
Talbot	7,933,456	155,056	67,039	88,811	2,292,841	17,163	2,784,113
Washington	2,488,145	479,081	256,283	107,781	9,297,481	69,595	8,768,789
Wicomico	1,156,698	178,140	164,741	73,468	6,330,774	47,388	6,853,382
Worcester	1,175,738	466,774	246,160	123,173	3,198,387	23,941	7,407,279
Total	\$240,066,070	\$17,007,100	\$8,201,479	\$6,388,431	\$372,958,439	\$2,791,731	\$534,595,837

**Exhibit 3.2 (Cont.)
Allocation of State Revenues
Fiscal 2018**

County	Electronic Bingo/Tip Jars	Gaming Revenues	Corporate Filing Fees	Medevac Surcharge	Abandoned Property	Property Tax	Total
Allegany	\$108,019	\$8,111,375	\$1,175,828	\$881,547	\$1,616,463	\$4,526,862	\$157,350,210
Anne Arundel	864,944	64,950,452	9,415,242	8,067,836	12,943,551	95,998,247	2,083,744,228
Baltimore City	924,201	69,400,158	10,060,274	4,228,737	13,830,304	54,770,453	1,418,595,772
Baltimore	1,254,477	94,201,283	13,655,454	9,878,868	18,772,758	91,479,706	2,722,781,805
Calvert	138,423	10,394,432	1,506,781	1,387,491	2,071,438	13,446,571	269,974,478
Caroline	50,104	3,762,390	545,398	529,084	749,782	2,832,772	63,022,154
Carroll	253,648	19,046,929	2,761,050	2,637,710	3,795,738	21,312,836	539,002,708
Cecil	155,013	11,640,264	1,687,377	1,385,978	2,319,712	10,759,179	209,700,615
Charles	241,390	18,126,453	2,627,618	2,164,907	3,612,302	19,019,417	462,896,315
Dorchester	48,603	3,649,732	529,067	484,100	727,331	3,389,156	68,221,701
Frederick	379,414	28,490,987	4,130,064	3,464,000	5,677,783	32,631,174	801,634,683
Garrett	44,269	3,324,263	481,886	490,094	662,471	4,956,661	72,002,315
Harford	381,285	28,631,497	4,150,433	3,439,347	5,705,784	30,539,316	739,777,522
Howard	483,311	36,292,808	5,261,019	3,913,174	7,232,556	56,294,218	1,246,995,722
Kent	29,433	2,210,188	320,390	310,938	440,454	3,470,597	62,039,303
Montgomery	1,584,773	119,003,887	17,250,849	11,448,036	23,715,507	206,413,312	4,114,523,974
Prince George's	1,377,193	103,416,274	14,991,263	10,016,297	20,609,153	96,255,146	2,300,020,210
Queen Anne's	75,068	5,636,992	817,140	808,798	1,123,359	8,932,228	159,283,212
St. Mary's	170,293	12,787,647	1,853,702	1,630,362	2,548,367	13,960,741	314,943,666
Somerset	39,204	2,943,886	426,747	290,722	586,668	1,952,129	33,379,284
Talbot	56,064	4,209,953	610,276	620,247	838,974	9,354,551	165,784,024
Washington	227,339	17,071,379	2,474,674	2,012,031	3,402,043	13,707,438	384,278,341
Wicomico	154,798	11,624,121	1,685,037	1,305,996	2,316,495	6,824,999	239,532,911
Worcester	78,206	5,872,652	851,302	835,195	1,170,323	17,537,720	231,781,727
Total	\$9,119,473	\$684,800,000	\$99,268,871	\$72,231,494	\$136,469,316	\$820,365,429	\$18,861,266,878

Source: Comptroller's Office; Maryland State Lottery Agency; Department of Legislative Services